

I. Introduction

The Hirschvogel Group is committed to its legal, social and societal responsibility towards the company and its employees, customers and suppliers, as well as towards the environment and society. We attach great importance to sustainable management and healthy growth. Based on this mission statement, we promote and demand behaviour that is law-abiding, compliant with values and sustainable from every single employee in our group. We have set up a group-wide compliance management system (CMS) to ensure compliance with laws and basic ethical values within the group. We expect our managers live up to this every day. This naturally also applies to us as the management of the Hirschvogel Group.

As part of our compliance management system, we have set up an effective whistleblower procedure by which whistleblowers can report violations of the aforementioned principles.

This Code of Procedure explains the process for submitting and processing incoming reports. It sets out how the whistleblower procedure can be accessed, who is responsible for processing the report and what the specific procedure looks like once a report has been received.

II. Addressees and scope of application of the whistleblower procedure

The whistleblower procedure can be accessed by the public and is available to everyone - whether in Germany or abroad. The whistleblower procedure allows individuals to report violations of statutory provisions or internal company guidelines that have occurred as a result of the business activities of the Hirschvogel Group and/or its companies.

III. Course of procedure

The procedure is uniform from receipt of a report, regardless of which reporting channel is used to submit the report.

1. Responsibility for the complaint procedure

The Chief Compliance Officer ("CCO") of the Hirschvogel Group is solely responsible for receiving and processing reports. He or she is impartial, sworn to secrecy and is not subject to any instructions in the context of the whistleblower procedure.

2. Submission of a report

In general, there are various reporting channels available to whistleblowers:

- An internet-based reporting portal that can be accessed in several languages via the following link: <https://prod.osapiens.cloud/portal/portal/webbundle/supplier-os-hub/supplier-os-hub/public-access-app/complaint.html#/public/hub/hirschvogel/HinschG/complaint/new>
- By post to the following address:
Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft
c/o Hirschvogel Compliance
Kronprinzstraße 8, 70173 Stuttgart, Germany
- By email to the following email address: compliance@hirschvogel.com
- By calling the following phone number: +49 (8243) 291-4455
- Reports can also be submitted in person to the Chief Compliance Officer at the following address upon request: Baker Tilly GmbH & Co. KG Wirtschaftsprüfungsgesellschaft, c/o Hirschvogel Compliance, Kronprinzstraße 8, 70173 Stuttgart, Germany.

The reports can be personalized or anonymous. The processing status of a report can be tracked or reported back to you on the internet-based reporting portal and if a report is sent to the aforementioned email address. If you want to have this option when submitting a report via the aforementioned phone number or the aforementioned postal address, you can leave your contact details. In any case, we assure you that your report will be processed in strict confidence.

3. Receipt of a report

Upon receipt of a report, the whistleblower will receive a confirmation of receipt, which is generally sent to the whistleblower immediately, but no later than within 7 days.

4. Processing of the report

The report will be checked and processed by the CCO upon receipt. The CCO may use the support of compliance officers who are also obliged to maintain strict confidentiality. Reports concerning the Hirschvogel Group companies will be forwarded to contact persons at the company concerned as needed. The CCO will maintain contact with the whistleblower. He or she will examine the facts of the case and discuss them with the whistleblower as needed. If a violation of statutory provisions or internal company guidelines is established, he or she will initiate further measures, such as internal investigations or transfer of the case to the responsible investigating authorities. If a report does not result in a breach of statutory provisions or internal company guidelines, but does indicate certain business risks, the report will be taken into account in the context of the further development of the Hirschvogel Group's compliance management system. In all cases, the whistleblower will be notified of the measures taken - or not taken, - which will generally be within three months of receipt of the report.

5. Anonymous submission of a report

Reports can generally be submitted anonymously. If a report is submitted anonymously, no data that allows conclusions to be drawn about the identity of the person submitting the report will be collected. If the whistleblower submitting the report anonymously provides information that allows conclusions to be drawn about their identity, the information will be treated confidentially.

6. Confidential submission of a report

Furthermore, when a report is submitted, the confidentiality of personal data and other information that allows conclusions to be drawn about the identity of the whistleblower is guaranteed. Only the CCO can view a report.

7. Documentation of reports

Reports are stored in accordance with the statutory provisions, in particular in accordance with the requirements of Section 11 HinSchG.